

## UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

- Incomplete or illegible updates will delay processing and will be returned.
- Print or type using blue or black ink only.
- See instructions for questions regarding completion of this form.
- **Need Help?** Call (502) 564-2694 or visit [www.revenue.ky.gov](http://www.revenue.ky.gov)

## FOR OFFICE USE ONLY

CRIS

Coded / Entered / Date

Commonwealth Business Identifier (CBI)

NAICS

Federal Employer Identification Number (FEIN)

## SECTION A

## REASON FOR COMPLETING THIS UPDATE (Must Be Completed)

## 1. Effective Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## Check all that apply.

- ☐ Updating business name or DBA name
- ☐ Updating an existing business location's information under the Sales and Use Tax account
- ☐ Closing a location of current business for the Sales and Use Tax account
- ☐ Opening a new location of current business for the Sales and Use Tax account
- ☐ Adding a Mine Location to an existing Coal Tax account
- ☐ Changing Accounting Periods
- ☐ Changing Taxing Election
- ☐ Updating/providing new responsible party information
- ☐ Updating mailing address(es) / mailing address telephone number(s)
- ☐ Requesting cancellation of an account

## 2. Current Account Numbers

Kentucky Employer's Withholding Tax \_\_\_\_\_

Kentucky Sales and Use Tax \_\_\_\_\_

Kentucky Telecommunications Tax \_\_\_\_\_

Kentucky Utility Gross Receipts License Tax \_\_\_\_\_

Kentucky Consumer's Use Tax \_\_\_\_\_

Kentucky Corporation Income Tax and/or  
Kentucky Limited Liability Entity Tax \_\_\_\_\_

Kentucky Coal Severance and Processing Tax \_\_\_\_\_

Kentucky Pass-Through Non-Resident Withholding Tax \_\_\_\_\_

Commonwealth Business Identifier (CBI) \_\_\_\_\_

**This Form may only be used to update current account information. To apply for additional accounts or to reinstate previous account numbers, use Form 10A100, Kentucky Tax Registration Application.**

## SECTION B

## BUSINESS AND CONTACT INFORMATION (Must Be Completed)

## 3. Legal Business Name

## Current Name

\_\_\_\_\_

\_\_\_\_\_

## New Name (if applicable)

\_\_\_\_\_

\_\_\_\_\_

## 4. Doing Business As (DBA) Name

## Current DBA

\_\_\_\_\_

## New DBA

\_\_\_\_\_

## 5. Federal Employer Identification Number (FEIN)

(Required, complete prior to submitting)

-

## 6. Kentucky Secretary of State Organization Number

(If applicable)

## 7. Commonwealth Business Identifier (CBI)

## 8. Person to Contact Regarding this Update Form:

Name (First, Middle, Last)	Title	Daytime Telephone ( ) -	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via E-mail.)			

## SECTION C

## SALES AND USE TAX LOCATION INFORMATION

## 9. Update or Close an existing Business Location for your Sales and Use Tax Account.

## CURRENT LOCATION ADDRESS INFORMATION

- ☐ Close Location ☐ Update/Move Location

## NEW LOCATION ADDRESS INFORMATION

Business Location Name "Doing Business as Name"			Business Location Name "Doing Business as Name"		
Street Address ( <u>DO NOT</u> List a PO Box)			Street Address ( <u>DO NOT</u> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Location Telephone Number ( ) -		County (if in Kentucky)	Location Telephone Number ( ) -	
Date Location Closed / / (mm/dd/yyyy)					

**10. - 11. Opened a new Location(s) of Current Business**

## NEW LOCATION ADDRESS

## NEW LOCATION ADDRESS

Business Location Name "Doing Business as Name"			Business Location Name "Doing Business as Name"		
Street Address ( <i><u>DO NOT</u> List a PO Box</i> )			Street Address ( <i><u>DO NOT</u> List a PO Box</i> )		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Telephone Number (       )       -		County (if in Kentucky)	Telephone Number (       )       -	
Date Location Opened /           /                   (mm/dd/yyyy)			Date Location Opened /           /                   (mm/dd/yyyy)		
Description of Business Activity Performed at Location			Description of Business Activity Performed at Location		

## SECTION D

## ADDING A NEW MINE LOCATION TO AN EXISTING COAL TAX ACCOUNT

**12. LIST THE MINE LOCATIONS THAT YOU OPERATE IN KENTUCKY**

Mine Name	Surface Disturbance Mining Permit Number (if available) <div> <div></div> <div></div> <div></div> <div>-</div> <div></div> <div></div> <div></div> <div></div> </div>
Mine Number	Contract Miner Business Name (if available)
Mine Location (County)	Contract Miner Federal Employer Identification Number (FEIN)(if available) <div> <div></div> <div></div> <div>-</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>

13. Do you operate additional mine locations? ☐ Yes ☐ No

**If yes, attach a listing of the information in Question 12 for each Kentucky mine location.**

## SECTION E

### UPDATES TO ACCOUNTING PERIOD, OWNERSHIP TYPES, AND/OR RESPONSIBLE PARTIES

#### 14. Accounting Period change with the Internal Revenue Service (IRS)

**Accounting Period**

<input type="checkbox"/> Calendar Year (year ending December 31 <sup>st</sup> ) <input type="checkbox"/> 52/53 Week Calendar Year: December _____ (Day of Week that year ends)	<input type="checkbox"/> Fiscal Year (year ending ____ / ____ (mm/yy)) <input type="checkbox"/> 52/53 Week Fiscal Year: _____ (Month & Day of Week that year ends)
---	---

## 15. Taxing Election Change with the IRS

(Note: If your Business Structure has changed, you are required to apply for new tax account numbers with the Department of Revenue. Please complete Form 10A100, Kentucky Tax Registration Application.)

#### A. Current Business Structure

## B. CURRENT TAXING ELECTION

- ☐ Partnership
- ☐ Corporation
- ☐ S-Corporation
- ☐ Cooperative
- ☐ Trust
  
- ☐ Single Member Disregarded Entity  
(Member Federally Taxed as)
  - ☐ Individual Sole Proprietorship
  - ☐ General Partnership/Joint Venture
  - ☐ Estate
  - ☐ Trust (non-statutory)/Business Trust
  - ☐ Other

## NEW TAXING ELECTION

- ☐ Partnership
- ☐ Corporation
- ☐ S-Corporation
- ☐ Cooperative
- ☐ Trust
  
- ☐ Single Member Disregarded Entity (Member Federally Taxed as)
  - ☐ Individual Sole Proprietorship
  - ☐ General Partnership/Joint Venture
  - ☐ Estate
  - ☐ Trust (non-statutory)/Business Trust
  - ☐ Other

**16.-17. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE**

Provide updated information for existing responsible parties or add additional responsible parties.

<input type="checkbox"/> New Responsible Party	<input type="checkbox"/> Update Existing	<input type="checkbox"/> End Date	<input type="checkbox"/> New Responsible Party	<input type="checkbox"/> Update Existing	<input type="checkbox"/> End Date
Full Legal Name (First, Middle, Last)			Full Legal Name (First, Middle, Last)		
Social Security Number (REQUIRED)	FEIN (If Responsible Party is another business)		Social Security Number (REQUIRED)	FEIN (If Responsible Party is another business)	
Driver's License Number (if applicable)	Driver's License State of Issuance		Driver's License Number (if applicable)	Driver's License State of Issuance	
Business Title	Effective Date of Title / /		Business Title	Effective Date of Title / /	
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number ( ) -	County (if in Kentucky)		Telephone Number ( ) -	County (if in Kentucky)	
Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>			Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Existing Responsible Party Name	End Date / /		Existing Responsible Party Name	End Date / /	

**SECTION F****UPDATES TO MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS****18. Start Date for Address Change**

\_\_\_\_/\_\_\_\_/\_\_\_\_

**19. Tax Accounts for which the Address Change Applies  
(Check all that apply)**

- |   |   |
|---|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Sales and Use Tax          |   |
| <input type="checkbox"/> Transient Room Tax         | <input type="checkbox"/> Coal Severance and Processing Tax                          |
| <input type="checkbox"/> Motor Vehicle Tire Fee     | <input type="checkbox"/> Pass-Through Non-Resident Withholding Tax                  |
| <input type="checkbox"/> Consumer's Use Tax         |   |

**20. List New Mailing Address**

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number ( ) -	

**Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.****21. Start Date for Address Change**

\_\_\_\_/\_\_\_\_/\_\_\_\_

**22. Tax Accounts for which the Address Change Applies  
(Check all that apply)**

- |   |   |
|---|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Sales and Use Tax          |   |
| <input type="checkbox"/> Transient Room Tax         | <input type="checkbox"/> Coal Severance and Processing Tax                          |
| <input type="checkbox"/> Motor Vehicle Tire Fee     | <input type="checkbox"/> Pass-Through Non-Resident Withholding Tax                  |
| <input type="checkbox"/> Consumer's Use Tax         |   |

**23. List New Mailing Address**

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number ( ) -	

**Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.**

**SECTION G****REQUEST CANCELLATION OF ACCOUNT(S)****24. Tax Accounts for which Cancellation is Requested  
(Check all that Apply)**

- ☐ Employer's Withholding Tax      ☐ Sales and Use Tax  
☐ Consumer's Use Tax      ☐ Transient Room Tax  
☐ Motor Vehicle Tire Fee      ☐ Telecommunications Tax  
☐ Utility Gross Receipts License Tax      ☐ Corporation Income Tax and/or Limited Liability Entity Tax  
☐ Coal Severance and Processing Tax      ☐ Pass-Through Non-Resident Withholding Tax

**25. Reason for Cancellation**

- ☐ Business closed/No further Kentucky activity      ☐ Business sold  
☐ Ceased having employees      ☐ Ceased making retail and/or wholesale sales of tangible personal property or digital property  
☐ Death of owner  
☐ Converted to another ownership type and must reapply for new accounts  
☐ Merged out of existence  
☐ Other (Specify): \_\_\_\_\_

**26. Effective Date to Cancel Account(s)** \_\_\_\_/\_\_\_\_/\_\_\_\_

**NOTE:** A corporation's or limited liability pass-through entity's income tax/LLET account number is cancelled with the filing of the "final" return. A corporation or limited liability pass-through entity organized in Kentucky shall not file a final return before it is officially dissolved pursuant to the provisions of KRS Chapter 14A.

**27. If business sold, list the information for the new owner(s).**

Name			Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number (      )      -			Telephone Number (      )      -		

**28. If merged out of existence, list the information for the new business.**

Business Name		Address	
FEIN			
Telephone Number (      )      -		City	State      Zip Code

**IMPORTANT: THIS UPDATE FORM MUST BE SIGNED BELOW:**

The statements contained in this Form and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the Form.

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

For assistance in completing the Update Form, please call the **Data Integrity Section** at (502) 564-2694, or you may contact one of the Kentucky Taxpayer Service Centers or use the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time. For a list of Taxpayer Service Centers and telephone numbers, see the Instructions.

MAIL completed form to:

**KENTUCKY DEPARTMENT OF REVENUE  
P.O. BOX 299, STATION 20A  
FRANKFORT, KENTUCKY 40602-0299**

or FAX to: **502-564-0796**

*The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.*